

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Tupper Lake

County of Franklin

For the Fiscal Year Ended 05/31/2015

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

VILLAGE OF Tupper Lake

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (EE) ENTERPRISE UTILITY
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	115,895	A200	351,328
Petty Cash	150	A210	150
TOTAL Cash	116,045		351,478
Taxes Receivable, Current	94,011	A250	91,765
TOTAL Taxes Receivable (net)	94,011		91,765
Due From State And Federal Government	192,518	A410	258,662
TOTAL State And Federal Aid Receivables	192,518		258,662
Due From Other Funds		A391	2
TOTAL Due From Other Funds	0		2
Cash Special Reserves	10,379	A230	11,295
TOTAL Restricted Assets	10,379		11,295
TOTAL Assets and Deferred Outflows of Resources	412,953		713,202

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	31,426	A600	24,457
TOTAL Accounts Payable	31,426		24,457
Due To Other Funds	206,236	A630	91,765
TOTAL Due To Other Funds	206,236		91,765
TOTAL Liabilities	237,662		116,222
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,000	A691	5,000
TOTAL Deferred Inflows of Resources	5,000		5,000
TOTAL Deferred Inflows of Resources	5,000		5,000
Fund Balance			
Other Restricted Fund Balance	10,379	A899	11,295
TOTAL Restricted Fund Balance	10,379		11,295
Assigned Appropriated Fund Balance	50,000	A914	75,000
TOTAL Assigned Fund Balance	50,000		75,000
Unassigned Fund Balance	109,912	A917	505,685
TOTAL Unassigned Fund Balance	109,912		505,685
TOTAL Fund Balance	170,291		591,980
TOTAL Liabilities, Deferred Inflows And Fund Balance	412,953		713,202

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	1,784,885	A1001	1,824,312
TOTAL Real Property Taxes	1,784,885		1,824,312
Other Payments In Lieu of Taxes	22,050	A1081	24,902
Interest & Penalties On Real Prop Taxes	25,888	A1090	26,026
TOTAL Real Property Tax Items	47,938		50,928
Utilities Gross Receipts Tax	5,911	A1130	4,717
Franchises	33,786	A1170	32,795
TOTAL Non Property Tax Items	39,697		37,512
Treasurer Fees	5	A1230	2
Police Fees	4,582	A1520	2,044
Other Public Safety Departmental Income	1,543	A1589	3,685
Refuse & Garbage Charges	40,595	A2130	41,706
TOTAL Departmental Income	46,725		47,437
Public Safety Services For Other Govts	50,000	A2260	25,000
Fire Protection Services Other Govts	155,826	A2262	194,141
TOTAL Intergovernmental Charges	205,826		219,141
Interest And Earnings	105	A2401	86
Rental of Real Property, Other Govts	4,200	A2412	4,200
TOTAL Use of Money And Property	4,305		4,286
Permits, Other	6,717	A2590	4,877
TOTAL Licenses And Permits	6,717		4,877
Fines And Forfeited Bail	21,551	A2610	34,360
TOTAL Fines And Forfeitures	21,551		34,360
Sales of Equipment		A2665	4,225
Insurance Recoveries	18,720	A2680	52,064
TOTAL Sale of Property And Compensation For Loss	18,720		56,289
Gifts And Donations	700	A2705	1,700
Unclassified (specify)	3,689	A2770	43,124
TOTAL Miscellaneous Local Sources	4,389		44,824
St Aid, Revenue Sharing	75,255	A3001	76,230
St Aid, Mortgage Tax	8,144	A3005	2,886
St Aid - Other (specify)	353,655	A3089	343,493
St Aid, Consolidated Highway Aid	73,718	A3501	59,320
TOTAL State Aid	510,772		481,929
Fed Aid, Crime Control	3,307	A4320	
TOTAL Federal Aid	3,307		0
TOTAL Revenues	2,694,832		2,805,895
Interfund Transfers	143,896	A5031	164,120
TOTAL Interfund Transfers	143,896		164,120
TOTAL Other Sources	143,896		164,120
TOTAL Detail Revenues And Other Sources	2,838,728		2,970,015

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	9,600	A10101	9,600
Legislative Board, Contr Expend	3,779	A10104	4,040
TOTAL Legislative Board	13,379		13,640
Municipal Court, Pers Serv	26,822	A11101	27,200
Municipal Court, Contr Expend	4,930	A11104	4,650
TOTAL Municipal Court	31,752		31,850
Mayor, Pers Serv	3,036	A12101	3,214
Mayor, Contr Expend	119	A12104	174
TOTAL Mayor	3,155		3,388
Auditor, Contr Expend	3,567	A13204	3,567
TOTAL Auditor	3,567		3,567
Treasurer, Pers Serv	8,548	A13251	8,675
TOTAL Treasurer	8,548		8,675
Clerk, pers Serv	8,548	A14101	8,609
TOTAL Clerk	8,548		8,609
Law, Pers Serv	4,532	A14201	4,407
Law, Contr Expend	15,682	A14204	1,155
TOTAL Law	20,214		5,562
Engineer, Contr Expend	351,161	A14404	175,820
TOTAL Engineer	351,161		175,820
Buildings, Pers Serv	21,607	A16201	26,916
Buildings, Contr Expend	47,360	A16204	39,365
TOTAL Buildings	68,967		66,281
Central Garage, Pers Serv	6,811	A16401	6,942
Central Garage, Equip & Cap Outlay	295	A16402	3,232
Central Garage, Contr Expend	9,452	A16404	9,162
TOTAL Central Garage	16,558		19,336
Municipal Assn Dues, Contr Expend	2,084	A19204	2,084
TOTAL Municipal Assn Dues	2,084		2,084
TOTAL General Government Support	527,933		338,812
Police, Pers Serv	550,210	A31201	552,289
Police, Equip & Cap Outlay	11,299	A31202	7,544
Police, Contr Expend	70,197	A31204	66,542
TOTAL Police	631,706		626,375
Jail, Contr Expend	101	A31504	100
TOTAL Jail	101		100
Traffic Control, Contr Expen	928	A33104	487
TOTAL Traffic Control	928		487
On-Street Parking, Contr Expend	1,000	A33204	
TOTAL On-Street Parking	1,000		0
Fire, Pers Serv	39,361	A34101	42,967
Fire, Equip & Cap Outlay	24,079	A34102	34,374
Fire, Contr Expend	60,429	A34104	46,318
TOTAL Fire	123,869		123,659
Safety Inspection, Pers Serv	18,989	A36201	19,545

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Safety Inspection, Contr Expend	2,818	A36204	3,627
TOTAL Safety Inspection	21,807		23,172
TOTAL Public Safety	779,411		773,793
Public Health, Pers Serv	15,414	A40101	15,860
TOTAL Public Health	15,414		15,860
TOTAL Health	15,414		15,860
Street Admin, Pers Serv	60,958	A50101	56,510
TOTAL Street Admin	60,958		56,510
Maint of Streets, Pers Serv	103,323	A51101	102,557
Maint of Streets, Equip & Cap Outlay	28,564	A51102	27,156
Maint of Streets, Contr Expend	153,309	A51104	127,789
TOTAL Maint of Streets	285,196		257,502
Snow Removal, Pers Serv	63,988	A51421	68,585
Snow Removal, Equip & Cap Outlay	4,670	A51422	5,481
Snow Removal, Contr Expend	14,078	A51424	13,169
TOTAL Snow Removal	82,736		87,235
Street Lighting, Contr Expend	130,991	A51824	147,166
TOTAL Street Lighting	130,991		147,166
TOTAL Transportation	559,881		548,413
Publicity, Contr Expend	10,942	A64104	11,375
TOTAL Publicity	10,942		11,375
Programs For Aging, Contr Expend	7,000	A67724	7,000
TOTAL Programs For Aging	7,000		7,000
TOTAL Economic Assistance And Opportunity	17,942		18,375
Playgr & Rec Centers, Pers Serv	48,943	A71401	40,573
Playgr & Rec Centers, Equip & Cap Outlay	2,066	A71402	10,111
Playgr & Rec Centers, Contr Expend	141,798	A71404	52,297
TOTAL Playgr & Rec Centers	192,807		102,981
Historian, Contr Expend	200	A75104	200
TOTAL Historian	200		200
Celebrations, Contr Expend	5,000	A75504	5,000
TOTAL Celebrations	5,000		5,000
TOTAL Culture And Recreation	198,007		108,181
Zoning, Pers Serv	5,798	A80101	5,983
Zoning, Contr Expend	35	A80104	
TOTAL Zoning	5,833		5,983
Storm Sewers, Pers Serv	16,144	A81401	15,989
Storm Sewers, Contr Expend	15,508	A81404	6,968
TOTAL Storm Sewers	31,652		22,957
Refuse & Garbage, Pers Serv	39,541	A81601	39,334
Refuse & Garbage, Contr Expend	24,557	A81604	30,242
TOTAL Refuse & Garbage	64,098		69,576
TOTAL Home And Community Services	101,583		98,516
State Retirement System	104,584	A90108	98,650

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Police & Firemen Retirement, Empl Bnfts	108,223	A90158	142,193
Social Security, Employer Cont	76,768	A90308	77,056
Worker's Compensation, Empl Bnfts	46,855	A90408	41,758
Unemployment Insurance, Empl Bnfts	858	A90508	429
Hospital & Medical (dental) Ins, Empl Bnft	262,041	A90608	276,227
TOTAL Employee Benefits	599,329		636,313
Debt Principal, Serial Bonds	9,915	A97106	10,063
TOTAL Debt Principal	9,915		10,063
TOTAL Expenditures	2,809,415		2,548,326
TOTAL Detail Expenditures And Other Uses	2,809,415		2,548,326

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	140,978	A8021	170,291
Restated Fund Balance - Beg of Year	140,978	A8022	170,291
ADD - REVENUES AND OTHER SOURCES	2,838,728		2,970,015
DEDUCT - EXPENDITURES AND OTHER USES	2,809,415		2,548,326
Fund Balance - End of Year	170,291	A8029	591,980

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	1,824,311	A1049N	1,876,934
Est Rev - Real Property Tax Items	52,500	A1099N	47,440
Est Rev - Non Property Tax Items	40,500	A1199N	38,500
Est Rev - Departmental Income	51,350	A1299N	51,350
Est Rev - Intergovernmental Charges	207,641	A2399N	179,328
Est Rev - Use of Money And Property	4,300	A2499N	4,300
Est Rev - Licenses And Permits	6,500	A2599N	5,000
Est Rev - Fines And Forfeitures	35,000	A2649N	35,000
Est Rev - Miscellaneous Local Sources	3,000	A2799N	3,000
Est Rev - State Aid	183,730	A3099N	175,705
TOTAL Estimated Revenues	2,408,832		2,416,557
Estimated - Interfund Transfer	65,000	A5031N	65,000
Appropriated Fund Balance	50,000	A599N	75,000
TOTAL Estimated Other Sources	115,000		140,000
TOTAL Estimated Revenues And Other Sources	2,523,832		2,556,557

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	263,433	A1999N	269,881
App - Public Safety	819,986	A3999N	857,427
App - Health	16,045	A4999N	16,270
App - Transportation	507,632	A5999N	495,950
App - Economic Assistance And Opportunity	21,500	A6999N	31,500
App - Culture And Recreation	86,265	A7999N	78,275
App - Home And Community Services	106,908	A8999N	107,321
App - Employee Benefits	687,000	A9199N	678,000
App - Debt Service	15,063	A9899N	21,933
TOTAL Appropriations	2,523,832		2,556,557
TOTAL Appropriations And Other Uses	2,523,832		2,556,557

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	23,321	CD200	25,069
TOTAL Cash	23,321		25,069
Rehabilitation Loan Receivable	5,467	CD390	8,688
TOTAL Other Receivables (net)	5,467		8,688
TOTAL Assets and Deferred Outflows of Resources	28,788		33,757

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,414	CD691	8,688
TOTAL Deferred Inflows of Resources	5,414		8,688
TOTAL Deferred Inflows of Resources	5,414		8,688
Fund Balance			
Assigned Unappropriated Fund Balance	23,374	CD915	25,069
TOTAL Assigned Fund Balance	23,374		25,069
TOTAL Fund Balance	23,374		25,069
TOTAL Liabilities, Deferred Inflows And Fund Balance	28,788		33,757

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Community Development Income	12,567	CD2170	6,043
TOTAL Departmental Income	12,567		6,043
Interest And Earnings	2	CD2401	58
TOTAL Use of Money And Property	2		58
TOTAL Revenues	12,569		6,101
TOTAL Detail Revenues And Other Sources	12,569		6,101

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration, Pers Serv	1,000	CD86861	1,130
Administration, Contr Expend	2,681	CD86864	3,190
Administration, Empl Bnfts	76	CD86868	86
TOTAL Administration	3,757		4,406
TOTAL Home And Community Services	3,757		4,406
TOTAL Expenditures	3,757		4,406
TOTAL Detail Expenditures And Other Uses	3,757		4,406

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	14,562	CD8021	23,374
Restated Fund Balance - Beg of Year	14,562	CD8022	23,374
ADD - REVENUES AND OTHER SOURCES	12,569		6,101
DEDUCT - EXPENDITURES AND OTHER USES	3,757		4,406
Fund Balance - End of Year	23,374	CD8029	25,069

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2014	EdpCode	2015
Assets			
Cash	624,663	EE200	986,003
Petty Cash	300	EE210	300
TOTAL Cash	624,963		986,303
Accounts Receivable	533,837	EE380	316,019
Allowance For Receivables (credit)	-41,000	EE389	-25,000
TOTAL Other Receivables (net)	492,837		291,019
Due From Other Funds	27,389	EE391	
TOTAL Due From Other Funds	27,389		0
Inventory Of Materials And Supplies	127,411	EE445	163,352
TOTAL Inventories	127,411		163,352
Cash Special Reserves	184,264	EE230	168,922
Cash, Customers Deposits	42,537	EE235	48,638
TOTAL Restricted Assets	226,801		217,560
Land	4,545	EE101	4,545
Buildings	127,160	EE102	127,160
Improvements Other Than Buildings	6,064,069	EE103	6,088,054
Machinery And Equipment	1,575,713	EE104	1,575,713
Construction Work In Progress		EE105	119,168
Accum Deprec, Buildings	-118,620	EE112	-118,620
Accum Depr, Imp Other Than Bld	-3,919,563	EE113	-4,099,430
Accum Depr, Machinery & Equip	-1,233,297	EE114	-1,334,399
TOTAL Fixed Assets (net)	2,500,007		2,362,191
TOTAL Assets and Deferred Outflows of Resources	3,999,408		4,020,425

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(EE) ENTERPRISE UTILITY

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	151,040	EE600	87,448
TOTAL Accounts Payable	151,040		87,448
Accrued Liabilities	92,399	EE601	92,928
Accrued Interest Payable	3,561	EE651	1,868
TOTAL Accrued Liabilities	95,960		94,796
Customers' Deposits	42,272	EE615	48,373
TOTAL Other Deposits	42,272		48,373
Bonds Payable	207,740	EE628	110,805
TOTAL Bond And Long Term Liabilities	207,740		110,805
TOTAL Liabilities	497,012		341,422
Fund Balance			
Net Assets-Invested In Cap Asts, Net Rltd D	2,292,267	EE920	2,251,386
Net Assets-Restricted For Other Purposes	226,801	EE923	217,560
Net Assets-Unrestricted (deficit)	983,328	EE924	1,210,057
TOTAL Net Position	3,502,396		3,679,003
TOTAL Fund Balance	3,502,396		3,679,003
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,999,408		4,020,425

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Sale of Electric Power	5,306,844	EE2150	4,067,648
TOTAL Charges For Services Within Locality	5,306,844		4,067,648
Interest And Earnings	59	EE2401	108
TOTAL Use of Money And Property	59		108
TOTAL Revenues	5,306,903		4,067,756
TOTAL Operating Revenue	5,306,903		4,067,756

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(EE) ENTERPRISE UTILITY

Results of Operation

Code Description	2014	EdpCode	2015
Expenses			
Electric And Power, Pers Serv	588,068	EE84101	594,282
TOTAL Electric And Power	588,068		594,282
TOTAL Personal Services	588,068		594,282
Taxes & Assess On Munic Prop, Contr Expend	39,106	EE19504	40,008
TOTAL Taxes & Assess On Munic Prop	39,106		40,008
Prov For Uncoll Accts Rec, Contr Expend	19,424	EE19884	-226
TOTAL Prov For Uncoll Accts Rec	19,424		-226
Depreciation	181,134	EE19944	181,407
TOTAL Depreciation	181,134		181,407
Electric And Power, Contr Expend	3,903,318	EE84104	2,657,586
TOTAL Electric And Power	3,903,318		2,657,586
TOTAL Contractual Expenses	4,142,982		2,878,775
Electric And Power, Empl Bnfts	260,457	EE84108	274,448
TOTAL Electric And Power	260,457		274,448
TOTAL Employee Benefits	260,457		274,448
Debt Interest, Serial Bonds	11,168	EE97107	4,524
TOTAL Interest Expense	11,168		4,524
TOTAL Expenses	5,002,675		3,752,029
Transfers, Other Funds	118,896	EE99019	139,120
TOTAL Transfers	118,896		139,120
TOTAL Other Uses	118,896		139,120
TOTAL Operating Expenses	5,121,571		3,891,149

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(EE) ENTERPRISE UTILITY

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Net Position - Beginning of Year	3,040,674	EE8021	3,502,396
Prior Period Adj -Increase In Net Position	276,390	EE8012	
Restated Net Position - Beg of Year	3,317,064	EE8022	3,502,396
ADD - REVENUES AND OTHER SOURCES	5,306,903		4,067,756
DEDUCT - EXPENDITURES AND OTHER USES	5,121,571		3,891,149
Net Position - End of Year	3,502,396	EE8029	3,679,003

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(EE) ENTERPRISE UTILITY

Cash Flow

Code Description	2014	EdpCode	2015
Cash Rec'd From Providing Svcs	5,033,719	EE7111	4,297,081
Cash Payments Contr Exp	-3,769,016	EE7112	-2,752,182
Cash Payments Pers Svcs & Bnfts	-848,525	EE7113	-868,730
TOTAL Cash Flows From Operating Activities	416,178		676,169
Real Property Taxes	-39,106	EE7121	-139,120
Transfers To/from Other Funds	-118,896	EE7123	-40,008
TOTAL Cash Flows From Non-Capital And Financing Activities	-158,002		-179,128
Principal Payments Debt (capital)	-219,853	EE7132	-96,935
Interest Expense (capital)	-11,168	EE7133	-4,524
Capital Contributed By Developers	100,716	EE7134	
Capital Contributed By Other Funds	276,390	EE7135	
Payments To Contractors	-8,932	EE7136	-43,591
TOTAL Cash Flows From Capital And Related Financing Activities	137,153		-145,050
Purchase of Investments	-148,504	EE7151	
Sale of Investments		EE7152	9,241
Interest Income	59	EE7153	108
TOTAL Cash Flows From Investing Activities	-148,445		9,349
Net Inc(dec) In Cash&cash Equiv	246,884	EE7161	361,340
Cash&cash Equiv Beg of Year	378,079	EE7171	624,963
	624,963		986,303
Operating Income (loss)	354,443	EE7181	360,151
Depreciation	181,134	EE7182	181,407
Inc/dec In Assets-Other Than Cash	-175,001	EE7183	193,266
Inc/dec In Liabilities Other Than Cash	55,602	EE7184	-58,655
TOTAL Reconciliation of Operating Income To Cash	416,178		676,169

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	130,476	FX200	81,832
TOTAL Cash	130,476		81,832
Water Rents Receivable	72,457	FX350	75,097
TOTAL Other Receivables (net)	72,457		75,097
Due From Other Funds	44,858	FX391	79,919
TOTAL Due From Other Funds	44,858		79,919
TOTAL Assets and Deferred Outflows of Resources	247,791		236,848

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	26,005	FX600	23,354
TOTAL Accounts Payable	26,005		23,354
TOTAL Liabilities	26,005		23,354
Fund Balance			
Assigned Appropriated Fund Balance	198,330	FX914	183,074
Assigned Unappropriated Fund Balance	23,456	FX915	30,420
TOTAL Assigned Fund Balance	221,786		213,494
TOTAL Fund Balance	221,786		213,494
TOTAL Liabilities, Deferred Inflows And Fund Balance	247,791		236,848

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes		FX1001	
TOTAL Real Property Taxes	0		0
Metered Water Sales	5,462	FX2140	5,953
Unmetered Water Sales	627,312	FX2142	627,481
Water Service Charges	2,920	FX2144	2,300
Interest & Penalties On Water Rents	5,970	FX2148	6,046
TOTAL Departmental Income	641,664		641,780
Service For Other Govts	50,073	FX2378	50,073
TOTAL Intergovernmental Charges	50,073		50,073
Interest And Earnings	3,409	FX2401	11
Rental of Real Property, Individuals	36,651	FX2410	41,248
TOTAL Use of Money And Property	40,060		41,259
Sales of Scrap & Excess Materials		FX2650	3,340
TOTAL Sale of Property And Compensation For Loss	0		3,340
Unclassified (specify)	645	FX2770	
TOTAL Miscellaneous Local Sources	645		0
TOTAL Revenues	732,442		736,452
TOTAL Detail Revenues And Other Sources	732,442		736,452

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Law, Pers Serv	2,854	FX14201	
TOTAL Law	2,854		0
Administration-Contractual	7,205	FX17104	
TOTAL Administration-Contractual	7,205		0
Taxes & Assess On Munic Prop, Contr Expend	59,547	FX19504	60,493
TOTAL Taxes & Assess On Munic Prop	59,547		60,493
TOTAL General Government Support	69,606		60,493
Water Administration, Pers Serv	60,248	FX83101	60,579
Water Administration, Equip & Cap Outlay	1,524	FX83102	135
Water Administration, Contr Expend	14,535	FX83104	16,091
TOTAL Water Administration	76,307		76,805
Source Supply Pwr & Pump, Pers Serv	51,102	FX83201	60,682
Source Supply Pwr & Pump, Contr Expend	27,121	FX83204	25,970
TOTAL Source Supply Pwr & Pump	78,223		86,652
Water Purification, Pers Serv	25,340	FX83301	28,127
Water Purification, Equip & Cap Outlay	3,764	FX83302	3,801
Water Purification, Contr Expend	61,566	FX83304	48,140
TOTAL Water Purification	90,670		80,068
Water Trans & Distrib, Pers Serv	91,333	FX83401	92,213
Water Trans & Distrib, Equip & Cap Outlay	29,600	FX83402	12,397
Water Trans & Distrib, Contr Expend	68,279	FX83404	100,372
TOTAL Water Trans & Distrib	189,212		204,982
TOTAL Home And Community Services	434,412		448,507
State Retirement, Empl Bnfts	48,053	FX90108	49,522
Social Security, Empl Bnfts	16,699	FX90308	17,602
Workers Compensation, Empl Bnfts	3,076	FX90408	3,101
Hospital & Medical (dental) Ins, Empl Bnft	50,934	FX90608	61,642
TOTAL Employee Benefits	118,762		131,867
Debt Principal, Serial Bonds	68,533	FX97106	68,534
Debt Principal, Bond Anticipation Notes		FX97306	3,000
TOTAL Debt Principal	68,533		71,534
Debt Interest, Serial Bonds	16,695	FX97107	14,115
Debt Interest, Bond Anticipation Notes	5,850	FX97307	6,133
TOTAL Debt Interest	22,545		20,248
TOTAL Expenditures	713,858		732,649
Transfers, Other Funds	12,500	FX99019	12,500
TOTAL Operating Transfers	12,500		12,500
TOTAL Other Uses	12,500		12,500
TOTAL Detail Expenditures And Other Uses	726,358		745,149

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	215,702	FX8021	221,786
Prior Period Adj -Increase In Fund Balance		FX8012	405
Restated Fund Balance - Beg of Year	215,702	FX8022	222,191
ADD - REVENUES AND OTHER SOURCES	732,442		736,452
DEDUCT - EXPENDITURES AND OTHER USES	726,358		745,149
Fund Balance - End of Year	221,786	FX8029	213,494

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Departmental Income	660,495	FX1299N	636,897
Est Rev-Intergovernmental Charges	47,438	FX2399N	50,000
Est Rev - Use of Money And Property		FX2499N	43,183
TOTAL Estimated Revenues	707,933		730,080
Appropriated Fund Balance	198,330	FX599N	183,074
TOTAL Estimated Other Sources	198,330		183,074
TOTAL Estimated Revenues And Other Sources	906,263		913,154

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	100,500	FX1999N	93,500
App-Home And Community Services	522,529	FX8999N	573,841
App - Employee Benefits	168,500	FX9199N	171,250
App - Debt Service	114,734	FX9899N	74,563
TOTAL Appropriations	906,263		913,154
TOTAL Appropriations And Other Uses	906,263		913,154

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	237,285	G200	255,162
TOTAL Cash	237,285		255,162
Sewer Rents Receivable	82,463	G360	80,265
TOTAL Other Receivables (net)	82,463		80,265
Due From Other Funds	53,989	G391	52,170
TOTAL Due From Other Funds	53,989		52,170
TOTAL Assets and Deferred Outflows of Resources	373,737		387,597

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	56,987	G600	28,600
TOTAL Accounts Payable	56,987		28,600
TOTAL Liabilities	56,987		28,600
Fund Balance			
Assigned Appropriated Fund Balance	206,790	G914	148,704
Assigned Unappropriated Fund Balance	109,960	G915	210,293
TOTAL Assigned Fund Balance	316,750		358,997
TOTAL Fund Balance	316,750		358,997
TOTAL Liabilities, Deferred Inflows And Fund Balance	373,737		387,597

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Sewer Rents	772,994	G2120	772,057
Sewer Charges	795	G2122	7,191
Interest & Penalties On Sewer Accts	7,506	G2128	7,459
TOTAL Departmental Income	781,295		786,707
Sewer Serv Other Govts	81,740	G2374	83,480
TOTAL Intergovernmental Charges	81,740		83,480
Interest And Earnings	18	G2401	14
TOTAL Use of Money And Property	18		14
Insurance Recoveries	12,978	G2680	
TOTAL Sale of Property And Compensation For Loss	12,978		0
Unclassified (specify)	1,255	G2770	
TOTAL Miscellaneous Local Sources	1,255		0
TOTAL Revenues	877,286		870,201
TOTAL Detail Revenues And Other Sources	877,286		870,201

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Contractual	18,168	G17104	-8,680
TOTAL Administration-Contractual	18,168		-8,680
TOTAL General Government Support	18,168		-8,680
Sewer Administration, Pers Serv	54,116	G81101	56,321
Sewer Administration, Equip & Cap Outlay	1,595	G81102	1,550
Sewer Administration, Contr Expend	26,818	G81104	32,165
TOTAL Sewer Administration	82,529		90,036
Sanitary Sewers, Pers Serv	104,723	G81201	105,620
Sanitary Sewers, Equip & Cap Outlay	5,281	G81202	1,275
Sanitary Sewers, Contr Expend	167,906	G81204	178,538
TOTAL Sanitary Sewers	277,910		285,433
Sewage Treat Disp, Pers Serv	150,473	G81301	151,924
Sewage Treat Disp, Equip & Cap Outlay	7,089	G81302	7,222
Sewage Treat Disp, Contr Expend	159,675	G81304	142,263
TOTAL Sewage Treat Disp	317,237		301,409
TOTAL Home And Community Services	677,676		676,878
State Retirement, Empl Bnfts	48,053	G90108	49,522
Social Security , Empl Bnfts	22,688	G90308	22,993
Worker's Compensation, Empl Bnfts	3,076	G90408	3,101
Hospital & Medical (dental) Ins, Empl Bnft	50,934	G90608	61,577
TOTAL Employee Benefits	124,751		137,193
Debt Principal, Serial Bonds	9,915	G97106	10,063
TOTAL Debt Principal	9,915		10,063
TOTAL Expenditures	830,510		815,454
Transfers, Other Funds	12,500	G99019	12,500
TOTAL Operating Transfers	12,500		12,500
TOTAL Other Uses	12,500		12,500
TOTAL Detail Expenditures And Other Uses	843,010		827,954

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	282,474	G8021	316,750
Restated Fund Balance - Beg of Year	282,474	G8022	316,750
ADD - REVENUES AND OTHER SOURCES	877,286		870,201
DEDUCT - EXPENDITURES AND OTHER USES	843,010		827,954
Fund Balance - End of Year	316,750	G8029	358,997

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Departmental Income	746,503	G1299N	778,807
Est Rev-Intergovernmental Charges	70,000	G2399N	70,000
TOTAL Estimated Revenues	816,503		848,807
Appropriated Fund Balance	206,790	G599N	148,704
TOTAL Estimated Other Sources	206,790		148,704
TOTAL Estimated Revenues And Other Sources	1,023,293		997,511

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	52,500	G1999N	52,500
App - Home And Community Services	786,230	G8999N	745,123
App - Employee Benefits	174,500	G9199N	181,535
App - Debt Service	10,063	G9899N	18,353
TOTAL Appropriations	1,023,293		997,511
TOTAL Appropriations And Other Uses	1,023,293		997,511

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	223,206	H200	205,890
TOTAL Cash	223,206		205,890
Due From Other Funds	80,000	H391	
TOTAL Due From Other Funds	80,000		0
TOTAL Assets and Deferred Outflows of Resources	303,206		205,890

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		H600	326
TOTAL Accounts Payable	0		326
Bond Anticipation Notes Payable	700,000	H626	2,532,000
TOTAL Notes Payable	700,000		2,532,000
Due To Other Funds		H630	40,324
TOTAL Due To Other Funds	0		40,324
TOTAL Liabilities	700,000		2,572,650
Fund Balance			
Unassigned Fund Balance	-396,794	H917	-2,366,760
TOTAL Unassigned Fund Balance	-396,794		-2,366,760
TOTAL Fund Balance	-396,794		-2,366,760
TOTAL Liabilities, Deferred Inflows And Fund Balance	303,206		205,890

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	26	H2401	4
TOTAL Use of Money And Property	26		4
Insurance Recoveries		H2680	195,000
Additional Description Ins settlement			
TOTAL Sale of Property And Compensation For Loss	0		195,000
Premium & Accrued Interest On Obligations	1,219	H2710	1,076
TOTAL Miscellaneous Local Sources	1,219		1,076
TOTAL Revenues	1,245		196,080
Bans Redeemed From Appropriations		H5731	3,000
TOTAL Proceeds of Obligations	0		3,000
TOTAL Other Sources	0		3,000
TOTAL Detail Revenues And Other Sources	1,245		199,080

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Engineer, Equip & Cap Outlay	285,101	H14402	113,742
TOTAL Engineer	285,101		113,742
TOTAL General Government Support	285,101		113,742
Public Safety Cap Proj		H30972	1,075,563
TOTAL Public Safety Cap Proj	0		1,075,563
TOTAL Public Safety	0		1,075,563
Sanitary Sewers, Equip & Cap Outlay		H81202	974,741
TOTAL Sanitary Sewers	0		974,741
TOTAL Home And Community Services	0		974,741
Debt Interest, Bond Anticipation Notes		H97307	5,000
TOTAL Debt Interest	0		5,000
TOTAL Expenditures	285,101		2,169,046
TOTAL Detail Expenditures And Other Uses	285,101		2,169,046

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-112,938	H8021	-396,794
Restated Fund Balance - Beg of Year	-112,938	H8022	-396,794
ADD - REVENUES AND OTHER SOURCES	1,245		199,080
DEDUCT - EXPENDITURES AND OTHER USES	285,101		2,169,046
Fund Balance - End of Year	-396,794	H8029	-2,366,760

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	15,990	TA200	13,505
TOTAL Cash	15,990		13,505
TOTAL Assets and Deferred Outflows of Resources	15,990		13,505

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	1	TA630	2
TOTAL Due To Other Funds	1		2
State Retirement	3,056	TA18	
Group Insurance	12,933	TA20	13,503
TOTAL Agency Liabilities	15,989		13,503
TOTAL Liabilities	15,990		13,505
TOTAL Liabilities, Deferred Inflows And Fund Balance	15,990		13,505

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	1,044,778	W129	942,246
TOTAL Provision To Be Made In Future Budgets	1,044,778		942,246
TOTAL Assets and Deferred Outflows of Resources	1,044,778		942,246

VILLAGE OF Tupper Lake
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Compensated Absences	260,298	W687	246,426
TOTAL Other Liabilities	260,298		246,426
Bonds Payable	784,480	W628	695,820
TOTAL Bond And Long Term Liabilities	784,480		695,820
TOTAL Liabilities	1,044,778		942,246
TOTAL Liabilities	1,044,778		942,246

Office of the State Comptroller

VILLAGE OF Tupper Lake
Statement of Indebtedness
For the Fiscal Year Ending 2015

9/29/2015

County of: Franklin

Municipal Code: 160401504940

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2013	BAN E	F-new well(s)			09/07/2012	09/06/2015	1.40%		\$300,000	\$300,000	\$3,000	\$0	\$0		\$297,000
2014	BAN E	A-Fire Dept bldg, land			03/19/2014	03/19/2015	0.945%		\$400,000	\$400,000	\$0	\$0	\$0		\$400,000
2015	BAN E	F/G - water/sewer mains			02/17/2015	08/14/2015	1.25%		\$500,000	\$0			\$0		\$500,000
2015	BAN E	F/G: Water/sewer mains			03/19/2015	08/14/2015	1.85%		\$535,000	\$0			\$0		\$535,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$1,035,000	\$700,000	\$3,000	\$0	\$0	\$0	\$1,732,000
2008	BOND E	2007 Improvements			11/01/2007	11/01/2027	4.50%		\$303,600	\$212,400	\$15,200	\$0	\$0		\$197,200
2012	BOND E	F-Groundwater Supply Proj			03/22/2012	03/22/2015	2.99%		\$115,000	\$38,334	\$38,334	\$0	\$0		\$0
2009	BOND E	EFC Clean Water Bond			12/18/2003	07/20/2033	0.00%			\$458,746	\$20,126	\$0	\$0		\$438,620
2002	BOND E	Water Improvements FMHA			08/01/1983	08/01/2018	5.00%		\$0	\$60,000	\$12,000	\$0	\$0		\$48,000
2002	BOND E	Water Improvements FMHA			08/01/1981	08/01/2018	5.00%		\$0	\$15,000	\$3,000	\$0	\$0		\$12,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$784,480	\$88,660	\$0	\$0	\$0	\$695,820
2015	BAN N	A- Emer Svcs Bldg			12/16/2014	12/16/2015	0.866%		\$800,000	\$0			\$0		\$800,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$800,000	\$0	\$0	\$0	\$0	\$0	\$800,000
2013	BOND N	E-Bucket truck			11/30/2012	11/30/2018	2.99%		\$184,675	\$147,740	\$36,935	\$0	\$0		\$110,805
2009	BOND N	Electric Improvements Chase			08/01/1994	08/01/2014	5.60%			\$60,000	\$60,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$207,740	\$96,935	\$0	\$0	\$0	\$110,805
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$1,835,000	\$1,692,220	\$188,595	\$0	\$0	\$0	\$3,338,625

VILLAGE OF Tupper Lake
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$450.00
Demand Deposits	9Z2011	\$1,951,199.00
Time Deposits	9Z2021	\$0.00
Total		\$1,951,649.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,669,629.00
Total		\$2,919,629.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Tupper Lake
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1041	\$50,373	\$400	\$2,135	\$48,638
*****-2253	\$60,267	\$0	\$0	\$60,267
*****-2632	\$11,295	\$0	\$0	\$11,295
*****-2641	\$145,623	\$0	\$0	\$145,623
*****-3618	\$270,423	\$0	\$0	\$270,423
*****-3626	\$158,281	\$0	\$0	\$158,281
*****-3642	\$835,090	\$0	\$0	\$835,090
*****-3677	\$34,286	\$0	\$0	\$34,286
*****-4207	\$19,052	\$0	\$0	\$19,052
*****-4444	\$35,998	\$0	\$0	\$35,998
*****-4537	\$168,922	\$0	\$0	\$168,922
*****-8395	\$80,715	\$190	\$0	\$80,905
*****-8425	\$99,248	\$51,881	\$216	\$150,913
*****-8476	\$53,991	\$8,904	\$300	\$62,595
*****-8492	\$15,529	\$121	\$2,145	\$13,505
*****-8506	\$19,042	\$7,740	\$0	\$26,782
*****-8563	\$8,773	\$0	\$0	\$8,773
*****-9875	\$16,296	\$0	\$0	\$16,296

Total Adjusted Bank Balance			\$2,147,644
Petty Cash			\$450.00
Adjustments			\$0.00
Total Cash	9ZCASH	*	\$2,148,094
Total Cash Balance All Funds	9ZCASHB	*	\$2,148,094

* Must be equal

VILLAGE OF Tupper Lake
Local Government Questionnaire
For the Fiscal Year Ending 2015

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	No
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

VILLAGE OF Tupper Lake
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:		41			
Total Part Time Employees:		26			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$306,015.00	32	25	
90158	Police and Fire Retirement	\$142,193.00	9	1	
90258	Local Pension Fund				
90308	Social Security	\$323,349.00	41	26	
90408	Worker's Compensation Insurance	\$75,838.00	41	26	
90458	Life Insurance				
90508	Unemployment Insurance	\$429.00	41	26	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$617,776.00	33		41
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$1,465,600.00			
Computed Total From Financial Section (comparative purposes only)		\$1,179,907.00			

VILLAGE OF Tupper Lake
Energy Costs and Consumption
For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$34,180	13,812	gallons	
Diesel Fuel	\$61,326	19,689	gallons	
Fuel Oil	\$5,768	2,176	gallons	
Natural Gas	\$1,434	1,045	cubic feet	
Electricity	\$135,118	1,642,661	kilowatt-hours	
Coal			tons	

VILLAGE OF Tupper Lake
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Mary Casagrain, hereby certify that I am the Chief Fiscal Officer of the Village of Tupper Lake, and that the information provided in the annual financial report of the Village of Tupper Lake, for the fiscal year ended 05/31/2015, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Tupper Lake, and adopted by me as my signature for use in conjunction with the filing of the Village of Tupper Lake's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Tupper Lake's annual financial report for the fiscal year ended 05/31/2015 and filed by means of electronic data transmission.

Name of Report Preparer if different
than Chief Fiscal Officer

Mary Casagrain
Name

(518) 359-3341
Telephone Number

Clerk-Treasurer
Title

53 Park Street, Tupper Lake, NY 129
Official Address

09/29/2015
Date of Certification

(518) 359-3341
Official Telephone Number

VILLAGE OF Tupper Lake
Financial Comments
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8012 prior yrs adj to properly record Police revenue recorded in Fund Balance in error

Account Code A8015 prior yrs adj to properly record Police revenue recorded in Fund Balance in error

(FX) WATER

Adjustment Reason

Account Code FX8012 Misc receipt from 2/2013 recorded on Balance Sheet in error

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 1

Thank you, 160401504940 from the VILLAGE of TUPPER LAKE, for your Submission to the Local Government and School Accountability Data Exchange System on 09/29/2015 11:17:32 AM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFS Dex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at (518) 474-4014

All submissions are subject to verification by OSC.

[Home](#)

You may save or print this page for your records.